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UNITED STATES DEPARTMENT OF AGRICULTURE.

FOREST SERVICE

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STATE FORESTRY LAWS

A parallel classification showing the comparative progress of each State in forestry legislation.

MASSACHUSETTS

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CONTENTS.

	Page.		Page.
Purpose of compilation.....	1	Part III.—Public forests.....	9
Part I.—Administration.....	2	State forests.....	9
State forester.....	2	Other State lands.....	10
Forest wardens.....	3	Lands acquired for experiment in forest management.....	10
Part II.—Fire protection.....	3	Municipal forests.....	11
State fire warden and deputies.....	3	Part IV.—Taxation.....	12
Forest wardens.....	3	Classification of forest land.....	12
Commissioners on fisheries and game, and deputies.....	4	Exemptions from general tax laws.....	15
Expenditures.....	5	Forest-land tax.....	15
State.....	5	Forest commutation tax.....	16
Towns.....	5	Forest-product tax.....	17
Kindling fires in the open air.....	5	General duties of officers.....	19
Close season for hunting.....	7	Forestry restrictions.....	20
Railroads.....	8	General penalty under act.....	20
Employees.....	8	Table of acts.....	21
Brush and slash disposal.....	9		

PURPOSE OF COMPILATION.

Information about the forestry laws of the various States, especially about those laws dealing with certain specific problems, is being demanded more and more; and requests for such information, coming from legislators, State administrative officers, forestry associations, forest schools, and other bodies and individuals, have led to the compilation, informally, of such State laws as bear more or less directly on the practice of forestry.

The purpose of the compilation, of which this serial is a part, is to make easy a comparative study of the laws of the different States and to further the development of practical forestry legislation. By the classification of the laws and parts of laws under the headings, "Administration," "Fire Protection," "Public Forests," and "Taxation," the comparison is simplified, and the progress of each State, or lack of it, in these particulars is clearly shown.

The better to accomplish this educational aim, the great mass of timber and tree laws and those finer points of reference proper only to a legal or administrative manual have been omitted. Explanatory matter in bold type is not a part of the original text.

PART I.—ADMINISTRATION.

(This part comprises the provisions of law, if any, defining the general administrative duties of the regularly constituted State forestry officials; also certain miscellaneous forestry provisions. For specific provisions, if any, concerning administrative duties of these or other State officers in connection with forest fires, State and municipal forests, or other State lands, or forest taxation, see Parts II, III, and IV, respectively.)

STATE FORESTER.

1. Appointment—Salary.

[¶ 1.] The governor, with the consent of the council, shall appoint an officer to be known as the state forester, and shall determine his salary. **Qualifications.**—He shall be a trained forester who has had a technical education.

[¶ 2.] **Removal.**—The governor may, with the consent of the council, remove the state forester at any time for such cause as he shall deem sufficient. **Successor.**—In case of the death, removal or resignation of the state forester the governor shall forthwith appoint a successor. [L. 1904, ch. 409, sec. 1; * * *; L. 1909, ch. 263, sec. 1.]

2. Is ex officio a member of State board of agriculture.

He [State forester] shall be ex officio a member of the state board of agriculture. [L. 1904, ch. 409, sec. 1; * * *; L. 1909, ch. 263, sec. 1.]

3. Promotes reforestation and management by.

[Preamble.] It shall be the duty of the State forester to promote the perpetuation, extension and proper management of the forest lands of the Commonwealth, both public and private.

a. [¶ 1.] **Aiding private owners, at their expense.**—He may upon suitable request give to any person owning or controlling forest lands aid or advice in the management thereof. * * * [¶ 2.] Any recipient of such aid or advice shall be liable to the state forester for the necessary expenses of travel and subsistence incurred by him or his assistants. **Renders account.**—The state forester shall account for moneys received under this clause according to the provision of section five.¹

b. **Publishing results of such aid.**—The state forester shall have the right to publish the particulars and results of any examination or investigation made by him or his assistants as to any lands within the Commonwealth, and the advice given to any person who has applied for his aid or advice. [L. 1904, ch. 409, sec. 2.]

c. [¶ 1.] **Establishing nurseries and distributing seeds and seedlings.**—The state forester may establish and maintain nurseries for the propagation of

forest-tree seedlings upon such lands of the Commonwealth, at the Massachusetts Agricultural College at Amherst, or at any other state institution as the superintendent or trustees of the institution may set apart for this purpose. Superintendents of institutions where land is set apart for this purpose may furnish free of cost the labor of their inmates necessary to establish and maintain the said nurseries. Seedlings from these nurseries shall be furnished to the Commonwealth without expense for use upon reservations set aside for the propagation of forest growths for other than park purposes. All stock grown in nurseries established under the provisions of this act shall be used within the limits of the Commonwealth and shall be furnished to state institutions free of charge. The state forester may distribute seeds and seedlings to landowners, citizens of the Commonwealth, under such conditions and restrictions as he may determine, subject to the approval of the governor and council. [L. 1904, ch. 409, sec. 3; L. 1912, ch. 577, sec. 1.]

[¶ 2.] **Money available for seed and seedling distribution.**—For the purpose of assisting in reforestation a portion, not exceeding twenty per cent of the money authorized by this act¹ to be expended, may be used by the state forester for the distribution at not less than cost of seeds and seedlings to landowners who are citizens of the Commonwealth, under such conditions and restrictions as the state forester, subject to the approval of the governor and council, may deem advisable. [L. 1908, ch. 478, sec. 7.]

d. **Giving courses in forestry.**—He [State forester] shall give such a course of instruction to the students of the Massachusetts Agricultural College on the art and science of forestry as may be arranged for by the trustees of the college and the forester; and * * * [L. 1904, ch. 409, sec. 2.]

4. Hires assistants and fixes their salaries.

The state forester is hereby empowered, subject to the approval of the governor and council, to hire such assistants as he may need in the performance of his duties, and to fix their salaries. [L. 1904, ch. 409, sec. 4.]

5. Accepts bequests or gifts for forestry purposes.

The state forester, with the approval of the governor and council, is hereby authorized to accept, on behalf of the Commonwealth, bequests or gifts to be used for the purpose of advancing the forestry interests of the Commonwealth, under the direction of the governor and council, in such manner as to carry out the terms of the bequest or gift. [L. 1910, ch. 153, sec. 1.]

¹ See Table of Acts, on p. 21.

¹ III, 5a.

PART I—Contd.]

6. Expends annually sums appropriated.

Such sums as the general court shall authorize may be expended annually by the state forester, with the approval of the governor and council, in carrying out the provisions of this act.¹ [L. 1904, ch. 409, sec. 6; L. 1907, ch. 473, sec. 2.]

7. Makes annually a report, recommendations, and statement of receipts and expenditures.

The state forester shall annually, on or before the * * * [third Wednesday in January], make a written report to the general court of his proceedings for the year ending on the * * * [thirtieth] day of * * * [November preceding], together with such recommendations as he may deem proper, and with a detailed statement of the receipts and expenditures incident to the administration of his office. His report shall be printed in the report of the state board of agriculture. [L. 1904, ch. 409, sec. 5; L. 1905, ch. 211, sec. 1.]

8. Employs forest wardens to make investigations and report thereon.

(For text, see I, 11, par. 1; II, 7; 3b.)

9. Suppresses moths.

He [State forester] shall act for the Commonwealth in suppressing the gypsy and brown tail moths as public nuisances.¹ [L. 1904, ch. 409, sec. 1; * * *; [L. 1909, ch. 263, sec. 1.]

10. Performs other duties, as imposed.

* * * [the State forester] shall perform such other duties from time to time as may be imposed upon him by the governor and council. [L. 1904, ch. 409, sec. 2.]

FOREST WARDENS.

11. Make forest investigations and reports.

[¶ 1.] [The forest warden² shall investigate] the values of forest lands, the character and extent of wood-cutting operations, the prevalence of insect pests injurious to forest growth, and other matters affecting the extent and condition of woodlands in his city or town, and shall report thereon to the state forester at such times and in such form as the state forester may require. [L. 1907, ch. 475, sec. 2.]

[¶ 2.] **Receives pay from State for time so spent.**—(For text, see II, 3b.)

PART II.—FIRE PROTECTION.

(This part comprises the general provisions of law, if any, concerning protection from forest fires. For localized provisions, if any, concerning protection of State-owned lands, see Part III.)

STATE FIRE WARDEN AND DEPUTIES.

1. Appointment—Duties in general.

[¶ 1.] The state forester is hereby empowered to appoint an assistant to be known as the state fire warden, whose special duty it shall be to aid and advise the forest wardens and their deputies in towns and the municipal officers exercising the functions of forest wardens in cities, in preventing and extinguishing forest fires and in enforcing the laws relative to forest fires, and may from time to time designate not more than fifteen deputies to aid such state fire warden in the discharge of his duties. [L. 1911, ch. 722, sec. 1.]

[¶ 2.] **Annual report.**—The state fire warden appointed under the terms of section one shall report annually upon his work and upon the forest fires occurring in the Commonwealth, and his report shall be included in and be printed as a part of the state forester's annual report. [L. 1911, ch. 722, sec. 2.]

FOREST WARDENS.

2. Appointment.

The mayor and aldermen in cities and the selectmen in towns shall annually, in January, appoint a

forest warden, and they shall forthwith give notice of such appointment to the state forester. **Approved by State forester.**—The appointment of a forest warden shall not take effect unless approved by the state forester, and when so approved notice of the appointment shall be given by the mayor and aldermen or by the selectmen to the person so appointed and approved. **Acceptance or refusal—Forfeiture.**—Whoever having been duly appointed fails within seven days after the receipt of such notice to file with the city or town clerk his acceptance or refusal of the office shall, unless excused by the mayor and aldermen or by the selectmen, forfeit ten dollars. [R. L., 1902, ch. 32, sec. 16; * * *; L. 1913, ch. 600, sec. 1.]

3. Compensation.

a. Receive pay, from town, with deputies and assistants, for their services.—Payments shall be made to * * * [forest wardens], to their deputies, and to persons assisting them, and for property used under their direction at a forest fire, at a rate prescribed by the town, or, in default of its action

¹ The specific provisions concerning the suppression of the gypsy and brown-tail moths, while recognized as undoubtedly bearing "directly upon the practice of forestry," are nevertheless omitted from the scope of this compilation since they constitute a separate and distinct class of legislation, as yet not generally associated with State forest administration.

² See II, 2.

¹ See Table of Acts, on p. 21.

PART II—Contd.]

thereon, by the selectmen. **Approve itemized account for services.**—No such payment shall be made until an itemized account approved by the * * * [forest wardens] under whose direction the work was done or assistance furnished, shall have been filed with the officer making payment. [R. L. 1902, ch. 32, sec. 23; L. 1907, ch. 475, sec. 5.]

b. Receive pay from State for time spent under direction of State forester.—The state forester shall from moneys annually appropriated for the expenses of his office recompense the forest wardens for the time spent by them in making investigations under his direction according to the provisions of section two of this act¹: [**Provisos.**—] *provided*, that the state forester shall not be liable to make any such payment except upon the presentation of a duly itemized account, or to pay for such investigations at a rate greater than that of thirty-five cents an hour, or in excess of the appropriation available for such payment. [L. 1907, ch. 475, sec. 4.]

4. Hold other offices.

a. Nothing in this act or in any other act shall be construed to prevent the offices of tree warden, selectman, chief of fire department and forest warden from being held by the same person. [R. L., 1902, ch. 32, sec. 16; * * *; L. 1913, ch. 600, sec. 1.]

b. The engineers of fire departments in cities and in towns in which a fire department exists and which have so voted shall perform the duties and exercise the powers of forest wardens with respect to forest fires. [L. 1907, ch. 475, sec. 2.]

5. Formerly called “firewards” and “forest firewards.”

The officials designated as “firewards” or “forest firewards,” in chapter thirty-two of the Revised Laws, shall hereafter be called forest wardens. [L. 1907, ch. 475, sec. 5.]

6. Prevent and extinguish forest fires.

a. General powers.—The forest warden shall take precautions to prevent the spread of forest fires and the improper kindling thereof, and shall have sole charge of their extinguishment. [L. 1907, ch. 475, sec. 2.]

b. Back-fire and take other precautions.—If a fire occurs in woodland, two or more of the * * * [forest wardens] of the town, or of a town containing woodland which is endangered by such fire, who are present at a place in immediate danger of being burned over, may set back fires and take all necessary precautions to prevent the spread of the fire. [R. L. 1902, ch. 32, sec. 19; L. 1907, ch. 475, sec. 5.]

c. Enter upon lands, if necessary.—Forest wardens, their deputies and assistants shall not be liable for trespass while acting in the reasonable performance of their duties. [L. 1907, ch. 475, sec. 6.]

d. Issue permits for setting fires during close season.—(For text, see II, 20a; 21.)

e. Enforce provisions concerning close season.—(For text, see II. 20d.)

7. Investigate and report on forest fires.

He [the forest warden] shall investigate the causes and extent of forest fires and the injury done thereby, * * * [in his city or town, and shall report thereon to the state forester at such times and in such form as the state forester may require.] [L. 1907, ch. 475, sec. 2.]

8. Post fire notices.

He [the forest warden] shall also post in suitable places in the city or town such warnings against the setting of forest fires and statements of the law relating thereto as may be supplied to him by the state forester. [L. 1907, ch. 475, sec. 2.]

9. Appoint and discharge deputies—Impress assistance.

[¶ 1.] The forest warden may appoint deputies to assist him in the performance of his duties and may discharge the same, and he or his deputies may, if in their judgment there is danger from a forest fire, employ assistance or require any male person in their city or town between the ages of eighteen and fifty years to aid in its extinguishment or prevention, and may require the use of horses, wagons, and other property adapted to that purpose, and shall keep an account of the time of all persons assisting them and a schedule of all property so used. [R. L. 1902, ch. 32, sec. 20; L. 1907, ch. 475, sec. 3.]

[¶ 2.] **Penalty for refusal to assist.**—Whoever wilfully refuses or neglects, without sufficient cause, to assist, or to allow the use of his horses, wagons, or other property as required by the preceding section, shall, for each offense, be punished by a fine of not less than five nor more than one hundred dollars to be equally divided between the complainant and the town, and may also be imprisoned for not more than sixty days. [R. L., 1902, ch. 32, sec. 21.]

COMMISSIONERS ON FISHERIES AND GAME, AND DEPUTIES.

10. Prevent and extinguish fires.

The commissioners on fisheries and game and their duly authorized deputies may arrest without a warrant any person found in the act of unlawfully setting a fire. Said commissioners and their deputies may require assistance according to the provisions of section twenty of chapter thirty-two of the Revised

¹ See Table of Acts, on p. 21.

PART II—Contd.]

Laws,¹ and they shall take precautions to prevent the progress of forest fires, or the improper kindling thereof, and upon the discovery of any such fire shall immediately summon the necessary assistance, and notify the * * * [forest warden] of the town. [L. 1907, ch. 299; L. 1907, ch. 475, sec. 5.]

11. Report to State fire warden.

The deputies of the fish and game commissioners shall report to the state fire warden the situation and extent of any forest fire occurring within the district to which they are assigned, and they shall report to him monthly their doings under chapter two hundred and ninety-nine of the acts of the year nineteen hundred and seven.¹ [L. 1911, ch. 722, sec. 3.]

EXPENDITURES.

STATE.

12. Employs State fire warden and deputies.

(For text, see II, 1, ¶ 1.)

13. Pays fire wardens for investigating and reporting upon fires to State forester.

(For text, see II, 3b.)

14. Reimburses towns.

[¶ 1.] Every town in the Commonwealth with a valuation of one million seven hundred and fifty thousand dollars or less which appropriates and expends money, with the approval of the State forester, for apparatus to be used in preventing or extinguishing forest fires or for making protective belts or zones as a defense against forest fires, shall be entitled, upon the recommendation of the state forester, approved by the governor, to receive from the treasury of the Commonwealth a sum equal to one-half of the said expenditure, but no town shall receive more than two hundred and fifty dollars. [L. 1910, ch. 398, sec. 1; L. 1914, ch. 262, sec. 1.]

[¶ 2.] **Appropriation therefor.**—A sum not exceeding five thousand dollars in any one year may be expended in carrying out the provisions of this act.¹ [L. 1910, ch. 398, sec. 2.]

15. Pays expenses of conventions of forest wardens.

The state forester may from moneys appropriated annually for the expenses of his office expend a sum not exceeding two thousand dollars in making necessary arrangements for conventions of forest wardens and in paying wholly or in part the traveling expenses to and from their towns of such forest wardens as

attend this convention: *Provided*, That no moneys shall be expended under authority of this section in paying the traveling expenses of any one warden to or from more than one convention in any one year; *and provided further*, That said conventions shall be held at a place within the Commonwealth. [L. 1907, ch. 475, sec. 8.]

TOWNS.

16. Appropriate money for forest fires.¹

A town which accepts the provisions of this section, or has accepted the corresponding provisions of earlier laws, may appropriate money for the prevention of forest fires to an amount not exceeding one-tenth of one per cent of its valuation. [R. L. 1902, ch. 25, sec. 17.]

17. Expend for various purposes.

Money appropriated by a town under the provisions of section seventeen of chapter twenty-five,² for the prevention of forest fires, and all fines received under the provisions of sections twenty-one,² twenty-two³ and twenty-four² of this chapter and section nine² of chapter two hundred and eight shall be expended by the * * * [forest warden], under the supervision of the selectmen, in trimming brush out of wood roads, in preparing and preserving suitable lines for back fires or in other ways adapted to prevent or check the spread of fire; or such town may expend any portion of such money in taking in the name of the town such woodland as the selectmen, upon the recommendation of the forester, consider expedient for the purpose of preventing forest fires. Such taking and the payment of damages therefor or for injury to property, other than by fire or back fire, shall be governed by the laws relating to the taking of land for highways. [R. L., 1902, ch. 32, sec. 25; L. 1907, ch. 475, sec. 5.]

18. Recover from railroad expense of extinguishing fires caused by railroads.

(For text, see II, 31b.)

KINDLING FIRES IN THE OPEN.

19. First alternative provision for general close season for setting fires.

a. Unlawful to set a fire in open air without a permit.—In a town which accepts the provisions of

¹ In addition to these specific authorizations, sections 16 and 17, both to prevent and check the spread of fires, see II, 3a, concerning fire fighting.

² See Table of Acts, on p. 21.

³ Section 22 is repealed by L. 1907, ch. 475, sec. 10, and replaced, as regards the fine therein prescribed, by section 7 of that act. (See II, 23d.)

¹ See Table of Acts, on p. 21.

PART II—Contd.]

this section or has accepted the corresponding provisions of earlier laws no fire shall be set in the open air between the first day of April and the first day of October, unless by the written permission of a * * * [forest warden]. **Forest wardens give notice of, and enforce provisions.**—The * * * [forest warden] shall cause public notice to be given of the provisions of this section, and shall enforce the same. **Fine.**—Whoever violates the provisions of this section shall be punished by a fine of not more than one hundred dollars, to be divided equally between the complainant and the town, or by imprisonment for not more than one month, or by both such fine and imprisonment. [R. L., 1902, ch. 32, sec. 24; L. 1907, ch. 475, sec. 5.]

b. Provisions to become inoperative.— * * * upon such acceptance¹ the provisions of section twenty-four of chapter thirty-two of the Revised Laws² shall cease to apply to any town which has previously accepted that section. [L. 1908, ch. 209, sec. 5; L. 1911, ch. 244, sec. 3.]

20. Second alternative provision for general close season for setting fires.

a. Unlawful to set a fire in open air without a permit.—It shall be unlawful within any city, or within any town which accepts the provisions of this act, for any person to set or increase a fire in the open air between the first day of March and the first day of December except by the written permission of the forest warden, or the chief of the fire department or, in cities that have such an official, the fire commissioner: * * *

b. [¶ 1.] Exceptions: Burning on ploughed fields, or barren land.— * * * *provided*, that debris from fields, gardens, and orchards, or leaves and rubbish from yards may be burned on ploughed fields by the owner thereof, their agents or lessees; and *provided, further*, that persons above eighteen years of age may maintain a fire for a reasonable purpose upon sandy or barren land, if the fire is inclosed within rocks, metal or other non-inflammable material. In every case such fire shall be at least two hundred feet distant from any forest or sprout lands, and at least fifty feet distant from any building, and shall be properly attended until it is extinguished. [L. 1908, ch. 209, sec. 1; * * *; L. 1912, ch. 419, sec. 3.]

[¶ 2.] Moth fires in accordance with regulations.—The provisions of the preceding section² shall not apply to fires which may be set in accordance with regulations and methods approved by the superintendent

for suppressing the gypsy and brown tail moth. [L. 1908, ch. 209, sec. 2.]

c. Penalties for violations.—Whoever violates the provisions of this section¹ shall be punished by a fine of not more than one hundred dollars, or by imprisonment for not more than one month, or by both such fine and imprisonment.

d. [¶ 1.] Enforcement: Forest warden gives notice of, and enforces provisions.—The forest warden shall cause public notice to be given of the provisions of this section,¹ and shall enforce the same. [L. 1908, ch. 209, sec. 1; * * *; L. 1912, ch. 419, sec. 3.]

[¶ 2.] Forest officers arrest violators, without warrant.—The state forester and forest warden, or any duly authorized assistant in the employ of the state forester, or any duly appointed deputy forest warden, may arrest without a warrant any person found in the act of setting, increasing, or maintaining a fire in violation of the provisions of this act.¹ [L. 1908, ch. 209, sec. 4; * * *; L. 1912, ch. 419, sec. 4.]

e. [¶ 1.] Notification and acceptance: State forester to notify towns of passage of act.—The state forester shall notify every town in the Commonwealth of the passage of this act¹ by sending at least three printed copies thereof to the town clerk, who shall post the same in conspicuous places. [L. 1908, ch. 209, sec. 3.]

[¶ 2.] Acceptance of act.—The selectmen of every town may submit this act to the voters for their acceptance at any annual or special town meeting. The vote shall be taken by separate ballot, and shall be "Yes" or "No" in answer to the following question printed upon the ballot: "Shall an act passed by the general court in the year nineteen hundred and eight [chap. 209], entitled 'An act to provide for the protection of forest or sprout lands from fire,' be accepted by this town?" A majority vote of the legal voters present and voting at such meeting shall be required for the acceptance of this act; and * * * [L. 1908, ch. 209, sec. 5; L. 1911, ch. 244, sec. 3.]

21. Special close season for setting fires.

Burning coal pits and firing brushwood unlawful.—Whoever, between the first day of April and the first day of October, sets fire to a coal pit or pile of wood, for the purpose of charring the same, on any woodland in the cities of New Bedford or Fall River or in the towns of Dartmouth, Freetown, Fairhaven, Middleborough or Rochester, shall forfeit one hundred dollars. Whoever, between the times aforesaid, sets fire to any brushwood or bushes on any part of such woodland, or on land adjoining thereto, so as to cause the burning of such brushwood or bushes, shall forfeit fifty dollars. **Disposition of forfeitures.**—All forfeitures under the provisions of this section shall

¹ Acceptance of the provisions of ch. 209, L. 1908. See II, 20e. (par. 2.)

² See Table of Acts, on p. 21.

¹ See Table of Acts, on p. 21.

PART II—Contd.]

be equally divided between the city or town in which the offence is committed and the person who sues therefor. [R. L., 1902, ch. 208, sec. 124.]

22. Foreign-born persons forbidden to camp, etc., on wild lands without a permit—Penalty.

NOTE.—It appears to have been the purpose in enacting chapter 478, Laws 1910,¹ to fix the responsibility on unnaturalized foreign-born persons for fires on wild lands, by providing that it shall be unlawful for such persons to pick wild berries or flowers, or to camp or picnic upon any land of which they are not the owners within the counties of Barnstable and Plymouth, between the 1st day of April and the 1st day of December, without a written, nontransferable permit from the owner; which shall be exhibited, upon demand, to the forest warden, or one of his deputies, or other authorized officer, under penalty of arrest, and punishment by a fine of not more than fifty dollars, or imprisonment for not more than thirty days, or by both.

23. Criminal liability.

a. Willful and malicious burning—Penalty.—Whoever wilfully and maliciously burns * * * any standing tree, grain, grass, or other standing product of the soil, or the soil itself, of another, shall be punished by imprisonment in the State prison for not more than five years or by a fine of not more than five hundred dollars and imprisonment in jail for not more than one year. [R. L., 1902, ch. 208, sec. 5.]

b. [¶ 1.] Willful or negligent setting fires, or letting fires escape: General provisions—Penalty.—Whoever wilfully or without reasonable care sets or increases a fire upon land of another whereby the property of another is injured, or whoever negligently or wilfully suffers any fire upon his own land to extend beyond the limits thereof, whereby the woods or property of another are injured, shall be punished by a fine of not more than two hundred and fifty dollars. [R. L., 1902, ch. 208, sec. 8; L. 1912, ch. 419, sec. 2.]

[¶ 2.] *Special provisions—Penalty.*—Whoever in a town which accepts the provisions of this section or has accepted the corresponding provisions of earlier laws sets a fire on land which is not owned or controlled by him and before leaving the same neglects to entirely extinguish such fire, or whoever wilfully or negligently sets a fire on land which is not owned or controlled by him whereby property is endangered or injured, or whoever wilfully or negligently suffers a fire upon his own land to escape beyond the limits thereof to the injury of another, shall be punished by a fine of not more than one hundred dollars, or by im-

prisonment in jail for not more than one month, or by both such fine and imprisonment; **Civil liability.**—and shall also be liable for all damages caused thereby. **Disposition of fine.**—Such fine shall be equally divided between the complainant and the town. [R. L., 1902, ch. 208, sec. 9.]

c. Reckless setting fire—Penalty.—Whoever, by wantonly or recklessly setting fire to any material, or by increasing a fire already set, causes injury to, or the destruction of, any growing or standing wood of another shall be punished by a fine of not more than one hundred dollars or by imprisonment for not more than six months. [R. L., 1902, ch. 208, sec. 7; L. 1912, ch. 419, sec. 1.]

d. Destroying posted notices.—Whoever wilfully and maliciously tears down or destroys any notices posted under the provisions of section two of this act¹ shall be punished by a fine of ten dollars. [L. 1907, ch. 475, sec. 7.]

24. Civil liability.

Willful or negligent setting fires, or letting fire escape.—(For text, see II. 23*b*, ¶ 2.)

CLOSE SEASON FOR HUNTING.

25. May be proclaimed during extreme drought.

[¶ 1.] Whenever, during an open season for the hunting of any kind of game in this state, it shall appear to the governor that by reason of extreme drouth the use of firearms in the forest is liable to cause forest fires, he may, by proclamation, suspend the open season and make it a close season for the shooting of birds and wild animals of every kind for such time as he may designate, and may prohibit the discharge of firearms in or near forest land during the said time. [L. 1909, ch. 422, sec. 1.]

[¶ 2.] **Publication and posting of proclamation.**—A proclamation issued under authority hereof shall be published in such newspapers of the state and posted in such places and in such manner as the governor may direct, under the charge and direction of the state forester and the commissioners on fisheries and game. [L. 1909, ch. 422, sec. 3.]

[¶ 3.] **Penalties for violation of provisions.**—During the time designated as above by the governor, all provisions of law relating to the close season shall be in force, and whoever violates any such provisions shall be subject to the penalties prescribed therefor. In case any person shall, during a close season proclaimed as aforesaid, discharge a firearm in or near forest land, or shoot any wild animal or bird, as to which there is no close season otherwise provided by law, he shall be subject to a fine of not more than one hundred dollars. [L. 1909, ch. 422, sec. 2.]

¹ See volume of Session Laws.

¹ See Table of Acts, on p. 21.

PART II—Contd.]

RAILROADS.

26. Precautions in operating locomotives, and on rights of way.

a. Provide spark arresters.—Every corporation operating a steam railroad within this Commonwealth shall, subject to the approval of the board of railroad commissioners, install and maintain a spark arrester on every engine in its service in which wood, coke or coal is used for fuel, and * * *

b. Clear rights of way annually.—* * * shall, between the first day of April and the first day of December in each year, keep the full width of all of its locations over which such engines are operated, to a point two hundred feet distant from the center line on each side thereof, clear of dead leaves, dead grass, dry brush, or other inflammable material, and * * *

c. Leave no deposits of fire, coals, etc.—* * * shall not at any time leave any deposit of fire, hot ashes or live coals upon its locations in the immediate vicinity of woodlands or grasslands, and * * *

d. Post notices.—* * * shall post in stations and other conspicuous places within its location and right of way such notices and warning placards as are furnished to it for the purpose by the state forester: *Provided*, That nothing in this section shall be construed to prohibit any railroad corporation from piling or keeping upon its location or right of way cross-ties or other materials necessary for the maintenance and operation of its railroad. [L. 1907, ch. 431, sec. 1.]

27. Clear adjoining unimproved land.

Any railroad corporation may, upon giving notice according to the provisions of this section, enter upon unimproved land adjoining any location or right of way upon which it operates engines burning wood, coke or coal, and may there at its own expense and subject to the direction of the * * * [forest warden], or the officer or board having his powers, in the city or town in which the land is situated, clear such land of dead leaves, dead grass, and dead wood to a distance of one hundred feet from the tracks, without thereby becoming liable for trespass: [**Give notices.**—] *Provided*, That no railroad corporation shall, under the provisions of this section, do any acts on unimproved land outside its location or right of way, unless it has within two months given fourteen days' notice in writing by mail or otherwise to the occupant of the land, and to the owner thereof, if he resides or has a usual place of business in the city or town in which it is situated, and if the land is unoccupied and the owner does not reside or have a usual place of business in the city or town, then, unless the railroad corporation has within two months

published notice of its purpose once in three successive weeks in a newspaper published in the county in which the land is situated, and unless it has within three days given at least twenty-four hours' notice to the * * * [forest warden], or the officer or board having his powers, in the city or town in which the land is situated of the location of the land which it intends to enter under the provisions of this section, and of the time at which it intends to enter the same; and *provided, further*, that no notice hereby required shall be valid unless it sets forth the provisions of this section. [L. 1907, ch. 431, sec. 2; L. 1907, ch. 475, sec. 5.]

28. Inform employees as to their fire duties, under the law.

Railroad corporations shall inform their employees as to their duties under this act¹ [**Equip them.**—] and shall furnish them with the appropriate facilities for reporting and extinguishing such fires. [L. 1907, ch. 431, sec. 5.]

29. Authority limited as to public parks, etc.

Nothing in this act shall be construed to give any railroad corporation power to enter upon, or to interfere in the management or care of, any public park or reservation. [L. 1907, ch. 431, sec. 6.]

30. Liability.

a. To a person or corporation for injuries caused by fire from engines.—Every railroad corporation shall be liable in damages to a person or corporation whose buildings or other property may be injured by fire communicated by its locomotive engines, and * * * [L. 1906, ch. 463, Part II, sec. 247.]

b. [¶ 1.] To a city, or town, for expense of extinguishing fires.—Any railroad corporation which, by its servants or agents, negligently, or in violation of law, sets fire to grass lands or forest lands shall be liable to any city or town in which such fire occurs, for the reasonable and lawful expense incurred by such city or town in the extinguishment of the fire. [L. 1909, ch. 394, sec. 1.]

[¶ 2.] **City, or town, may recover.**—Cities and towns may recover sums to which they are entitled under the provisions of this act¹ by an action of contract in the superior court. [L. 1909, ch. 394, sec. 2.]

31. Have an insurable interest in property along route.

* * * [Every railroad corporation] shall have an insurable interest in the property upon its route for which it may be so held liable,² and may procure insurance thereon in its own behalf. If it is held liable in damages, it shall be entitled to the benefit

¹ See Table of Acts, on p. 21.

² See II, 30a.

PART II—Contd.]

of any insurance effected upon such property by the owner thereof, less the cost of premium and expense of recovery. The money received as insurance shall be deducted from the damages, if recovered before they are assessed; and if not so recovered the policy of insurance shall be assigned to the corporation which is held liable in damages, and it may maintain an action thereon. [L. 1906, ch. 463, Part II, sec. 247.]

EMPLOYEES.

32. Fire duties.**a. Trainmen required to sound fire signal, and give notice to section men and telegraph station.—**

Any engineer, conductor, or other employee on a train who discovers a fire burning uncontrolled on lands adjacent to the tracks shall forthwith cause a fire signal to be sounded from the engine, which shall consist of one long and three short whistle blasts repeated several times, and shall notify the next section men whom the train passes, and the next telegraph station, of the existence and location of the fire. The provisions of this section shall not affect the authority conferred upon the board of railroad commissioners by the provisions of section one hundred and forty-eight of Part II of chapter four hundred and sixty-three of the acts of the year nineteen hundred and six.¹ [L. 1907, ch. 431, sec. 3.]

b. Sectionmen and others required to extinguish fires.—Sectionmen or other employees of a railroad corporation who receive notice of the existence and location of a fire burning on land adjacent to the tracks shall forthwith proceed to the fire and shall use all reasonable efforts to extinguish it: *Provided*, That they are not at the time employed in labors immediately necessary to the safety of tracks or to the

safety and convenience of passengers and the public. [L. 1907, ch. 431, sec. 4.]

BRUSH AND SLASH DISPOSAL.

33. On lands bordering on woodland of another, highway, or railroad location.

Every owner, tenant or occupant of land, and every owner of stumpage, who cuts or permits the cutting of wood or timber on woodland owned or occupied by him or on which he has acquired stumpage by purchase or otherwise, and which borders upon the woodland of another or upon a highway or railroad location, shall clear the land of the slash and brush wood then and there resulting from such cutting for such distance, not exceeding forty feet, from the woodland of such other person, highway or railroad location as the local forest warden shall determine, and within such time and in such manner as he shall determine. [L. 1914, ch. 101, sec. 1.]

34. Within highway limits.

Any person who cuts or causes to be cut trees or bushes or undergrowth within the limits of any highway or public road shall dispose of the slash and brush wood then and there resulting from such cutting within such time and in such manner as the forest warden of the city or town wherein such cutting is done shall determine. [L. 1914, ch. 101, sec. 2.]

35. Fine in cases of neglect.

Whoever neglects to comply with the directions of the forest warden with regard to the disposal of slash and brush, as provided in sections one and two of this act, may be punished by a fine of not less than five dollars nor more than fifty dollars. [L. 1914, ch. 101, sec. 3.]

PART III.—PUBLIC FORESTS.

(This part comprises the provisions of law, if any, for the establishment and care of State and municipal forests and for the practice of forestry on these and on other lands owned by the State.)

STATE FORESTS.

1. State forest commission.**a. Established—Personnel—No compensation.—**

There is hereby established a state forest commission, to be composed of three persons, one of whom shall be the state forester and two other members who shall be appointed by the governor, with the advice and consent of the council, and who shall serve without compensation. [L. 1914, ch. 720, sec. 1.]

b. Expenses.—The said commission may also expend not more than five hundred dollars annually for its necessary expenses incurred in carrying out the provisions of this act. [L. 1914, ch. 720, sec. 6.]

c. Terms of office.—The term of office of the appointive members of the commission shall be six years, except that when first appointed one of the members shall be appointed for six years and one for three years. Thereafter one member shall be appointed every third year. [L. 1914, ch. 720, sec. 1.]

d. Acquires lands for State forests, and sells or exchanges such lands—Cost limited.—The commission shall have power to acquire for the Commonwealth by purchase or otherwise, and to hold, woodland or land suitable for timber cultivation within the Commonwealth. The commission may, after a public hearing, sell or exchange any land thus acquired which, in the judgement of the commission can no longer be used advantageously for the purposes of this act. The average cost of land purchased by the commission shall not exceed five dollars an acre. [L. 1914, ch. 720, sec. 2.]

¹ Concerning regulations of whistles.

PART III—Contd.]

2. State forester.

a. Given control and management of State forests—Required to reforest them—Makes regulations for their use.—Lands acquired under the provisions of this act shall be known as state forests and shall be under the control and management of the state forester. He shall proceed to re-forest and develop such lands and shall have power to make all reasonable regulations which, in his opinion, will tend to increase the public enjoyment and benefit therefrom and to protect and conserve the water supplies of the Commonwealth. [L. 1914, ch. 720, sec. 3.]

b. Utilizes penal labor.—In the reforestation, maintenance, and development of lands purchased under this act, the State forester, so far as it is practicable, shall obtain the labor necessary therefor under the provisions of chapter six hundred and thirty-three of the acts of the year nineteen hundred and thirteen, and acts in amendment thereof and in addition thereto.¹ [L. 1914, ch. 720, sec. 4.]

c. Publishes State forest accounting in annual report.—The state forester shall keep and shall publish in his annual report an account of all moneys invested in each State forest and of the annual income and expense thereof. [L. 1914, ch. 720, sec. 3.]

3. Appropriations.

a. Expended for acquisition and maintenance of lands.—The sum of ten thousand dollars may be expended during the present year and the sum of twenty thousand dollars may be expended annually for the four succeeding years by the state forest commission in the acquisition of lands under the provisions of this act: *Provided*, That the said commission may, at its discretion, authorize the state forester to expend a part of said sum in the maintenance of said lands.

b. Available until expended.—If any part of said twenty thousand dollars remains unexpended at the close of any year, the balance may be expended in the following year. [L. 1914, ch. 720, sec. 6.]

4. State forests exempt from taxation—Cities and towns reimbursed by State for loss of taxes.

Land acquired under the provisions of this act² shall be exempt from taxation; but the Commonwealth shall reimburse cities and towns in which such lands are situated for taxes lost by reason of their acquisition, in the same manner and to the same extent as in the case of lands acquired for public institutions under the provisions of chapter six hundred and seven of the acts of the year nineteen hundred and ten.³ [L. 1914, ch. 720, sec. 5.]

¹ Laws for the utilization of penal labor.

² See Table of Acts, on p. 21.

³ Chap. 607, Laws 1910, requires the tax commissioner, beginning in the year 1910 and every fifth year thereafter,

OTHER STATE LANDS.

LANDS ACQUIRED FOR EXPERIMENT IN FOREST MANAGEMENT.

5. Acquirement.

a. By purchase.—For the purpose of experiment and illustration in forest management and for the purposes specified in section seven¹ of this act the sum of five thousand dollars may be expended in the year nineteen hundred and eight, and the sum of ten thousand dollars annually thereafter, by the state forester, with the advice and consent of the governor and council, in purchasing lands situated within the commonwealth and adapted to forest production. **Price and acreage limited.**—The price of such lands shall not exceed in any instance five dollars per acre, nor shall more than eighty acres be acquired in any one tract in any one year, except that a greater area may be so acquired if the land purchased directly affects a source or tributary of water supply in any city or town of the Commonwealth. All lands acquired under the provisions of this act shall be conveyed to the Commonwealth, and no lands shall be paid for nor shall any moneys be expended in improvements thereon until all instruments of conveyance and the title to be transferred thereby have been approved by the attorney general, and until such instruments have been executed and recorded. [L. 1908, ch. 478, sec. 1; L. 1909, ch. 214, sec. 1.]

b. By gifts.—The state forester may in his discretion, but subject to the approval of the deed and title by the attorney general as provided in section one, accept on behalf of the Commonwealth gifts of land to be held and managed for the purpose hereinbefore expressed. [L. 1908, ch. 478, sec. 3.]

6. Reconveyance.

a. Repurchase of such lands by original owners.—The owners of land purchased under this act, or their heirs and assigns, may repurchase the land from the Commonwealth at any time within ten years after the purchase by the Commonwealth, [**Price to be paid.**—] upon paying the price originally paid by the Commonwealth, together with the amount expended in improvements and maintenance, with interest at the rate of four per cent per annum on the purchase price. The state forester, with the approval of the governor and council, may execute in behalf of the Commonwealth such deeds of reconveyance as may be necessary under this section: [**Regulation of cut re-**

to deliver to the State treasurer a statement as to the value of lands owned by the State and used for public institutions, in each city and town. The rate per thousand for which the State shall reimburse cities and towns is required to be equal to the average of the annual rates for the three preceding years. (Sec. 43, part 3, chap. 490, Laws 1909, as amended by Laws 1914, chap. 198, sec. 6; see volume 1914 session laws.)

¹ See Table of Acts, on p. 21.

PART III—Contd.]

quired.—] *Provided, however,* That there shall be included in such deeds a restriction requiring that trees cut from such property shall not be less than eight inches in diameter at the butt. [L. 1908, ch. 478, sec. 2.]

b. Repurchase of such lands by donors.—A donor of such land may reserve the right to buy back the land in accordance with the provisions of section two, but in the absence of a provision to that effect in his deed of gift he shall not have such right. [L. 1908, ch. 478, sec. 3.]

7. Control and management.

a. [¶ 1.] State forester given control and management.—Land acquired under the provisions of this act¹ shall be under the control and management of the state forester [Cuts and sells trees, wood, and other produce therefrom.—] who may, subject to the approval of the governor and council, cut and sell trees, wood and other produce therefrom. [L. 1908, ch. 478, sec. 4.]

[¶ 2.] **Required to reforest lands.**—The State forester shall replant or otherwise manage all land acquired by the Commonwealth and held by it under the provisions of this act,¹ in such manner as will in his judgment produce the best forest growth both as to practical forestry results and protection of water supplies. [L. 1908, ch. 478, sec. 8.]

b. Revenues derived from lands to be paid into State treasury.—All moneys received by or payable to the Commonwealth or any one acting on its behalf under the provisions of this act¹ shall be paid into the treasury of the Commonwealth. [L. 1908, ch. 478, sec. 5.]

8. Reconveyed lands not exempt from taxation on account of plantations of trees set out by State.

Land acquired under the provisions of this act and subsequently reconveyed under the provisions of sections two¹ or three¹ shall not be exempt from taxation on account of any plantation of trees set out or planted while it was held by the Commonwealth. [L. 1908, ch. 478, sec. 6.]

MUNICIPAL FORESTS.

9. Established by condemnation or purchase, or by gifts.

[¶ 1.] A town, by a vote of two-thirds of the legal voters present and voting at an annual town meeting, or a city in which the city council consists of two branches, by a vote of two-thirds of the members of each branch, and a city in which there is a single legislative board, by a vote of two-thirds of the members thereof, present and voting thereon, may take or

purchase¹ land within their limits, which shall be a public domain, and [may * * * accept gifts of * * * land therefor; * * *] [¶ 2.] **Title.**—* * * the title thereto shall vest in the city or town in which it lies, with the exception that cities or towns owning land within the territorial limits of other cities or towns for water supply purposes may, as herein provided, convert such land into a public domain and retain the title thereto. [R. L. 1902, ch. 28, sec. 23; * * *; L. 1915, ch. 162, sec. 1.]

10. Uses.

a. Culture of forest trees, and preservation of municipal water supply.—Such public domain shall be devoted to the culture of forest trees, or to the preservation of the water supply of such city or town and * * * [R. L. 1902, ch. 28, sec. 23; * * *; L. 1915, ch. 162, sec. 1.]

b. Public instruction and recreation.—Any city or town in which such a public domain is situated may erect thereon any building for public instruction or recreation: *Provided,* That if such public domain has been placed under the supervision and control of the state forester, under the provisions of this act,² no such building shall be erected unless his approval shall first be obtained. [R. L. 1902, ch. 28, sec. 27; L. 1913, ch. 564, sec. 4.]

11. Control and management vested in.

a. City or town forester.—The city or town forester³ in such city or town, with one or more keepers appointed by him, shall have the management and charge of all such public domain in that city or town, [Police powers.—] and within such public domain shall have the powers of constables and police officers in towns.

b. State forester.—But a town by a vote of two-thirds of the legal voters present and voting at an annual town meeting, or a city in which the city council consists of two branches, by a vote of two-thirds of the members of each branch, and a city in which there is a single legislative board, by a vote of two-thirds of the members thereof present and voting thereon, may place all such public domain within its limits under the general supervision and control of the state forester, who shall thereupon, upon notification thereof, make regulations for the care and use of such public domain and for the planting and cultivating of trees therein, [City or town forester subordinate.—] and the city or town forester in such case and his keepers, under the supervision and direction of the state forester, shall be charged with the duty of en-

¹ A description of the land is required to be duly registered, and if damages are occasioned by such taking, they may be recovered as in the case of the taking of land for a highway. (See R. L. 1902, ch. 28, sec. 24.)

² See III, 11b.

³ There is no State law concerning the appointment of such officers. They may, however, be provided by cities and towns under their general local authority.

¹ See Table of Acts, on p. 21.

PART III—Contd.]

forcing all such regulations and of performing such labor therein as may be necessary for the care and maintenance thereof; and within such public domain shall have the powers of constables and police officers in towns. [R. L. 1902, ch. 28, sec. 25; L. 1913, ch. 564, sec. 2.]

12. Procurement and use of funds.

a. [¶ 1.] Appropriations and gifts.—[A town or city, by a vote in accordance with the requirements of this section¹ for the the establishment of municipal forests] may appropriate money and accept gifts of money and land therefor, but the indebtedness so incurred shall be limited to an amount not exceeding one-half of one per cent of the last preceding assessed valuation of the city or town. [R. L. 1902, ch. 28, sec. 23; * * *; L. 1915, ch. 162, sec. 1.]

[¶ 2.] In advance of appropriation, no indebtedness to be incurred.—No land shall be taken or purchased for a public domain, no building erected thereon and no expenditures authorized or made or liability incurred therefor until an amount sufficient to cover the estimated expense thereof in a town has been appropriated therefor as provided in section twenty-three;¹ and all contracts made for expenditures in excess thereof shall be void. The expenditures shall not exceed the appropriations therefor. [R. L. 1902, ch. 28, sec. 28.]

b. Rentals and sales of products—Applied to management.—Any such city or town may lease any building on a public domain, and shall apply all sums derived from rents or from the sale of the products of any such domain, so far as may be necessary, to the management thereof. [R. L. 1902, ch. 28, sec. 26; L. 1913, ch. 564, sec. 3.]

c. [¶ 1.] Public domain loans: Authorized.—For the purpose of defraying the expenses incurred under the provisions of the six preceding sections¹ any city or town may issue from time to time, and to an amount

not exceeding the sum actually expended for the taking or purchase of lands for such public domain, bonds or notes. Such bonds or notes shall be denominated on the face thereof, City or Town of ———, Public Domain Loan, Act of 1913; shall be payable by such annual payments, beginning not more than one year after the date thereof, as will extinguish each loan within thirty years from its date; and the amount of such annual payment of any loan in any year shall not be less than the amount of the principal of said loan payable in any subsequent year. Each authorized issue of bonds or notes shall constitute a separate loan. The bonds or notes shall bear interest at a rate not exceeding four and one-half per cent per annum, payable semiannually; and shall be signed by the treasurer and countersigned by the mayor or the city or, in the case of a town, shall be signed by the treasurer and countersigned by the selectmen. The city, by its mayor and treasurer, and the town, by its selectmen and treasurer, may sell such bonds or notes at public or private sale, upon such terms and conditions as they may deem proper, but the bonds or notes shall not be sold for less than their par value; and the proceeds shall be used only for the purposes herein specified. [R. L. 1902, ch. 28, sec. 29; L. 1913, ch. 564, sec. 5.]

[¶ 2.] Payment of.—The city or town shall at the time of authorizing said loan or loans provide for the payment thereof in accordance with the foregoing provisions of this act;¹ and when a vote to that effect has been passed by the city council, or at any annual town meeting, a sum which will be sufficient to pay the interest as it accrues on the bonds or notes issued as aforesaid by the city or town, and to make such payments on the principal as may be required under the provisions of this act, shall, without further vote, be assessed by the assessors of the city or town annually thereafter in the same manner in which other taxes are assessed, until the debt incurred by said loan or loans is extinguished. [L. 1913, ch. 564, sec. 6.]

PART IV.—TAXATION.

(This part comprises the provisions of law, if any, covering the classification and taxation of forested lands and lands to be forested, the purpose of which is to encourage the practice of forestry by private owners; also such bounty and exemption laws as have a like purpose. For similar taxation provisions, if any, concerning State or municipal forests, or other State lands, see Part III.)

CLASSIFICATION OF FOREST LAND.**1. Land classes defined.**

[Preamble.] Owners of woodland or land suitable for forest planting may have such land classified for taxation² under the following designations:—[Preamble to sec. 1, ch. 598, L. 1914.]

¹ See Table of Acts, on p. 21.

² This act shall be known as the forest classification and tax act. [L. 1914, ch. 598, sec. 27. For act in full see Table of Acts, on p. 21.]

a. Woodlot.—Land with trees of merchantable value shall be known as Woodlot. [L. 1914, ch. 598, sec. 1(a).]

b. Plantation.—Land without trees of merchantable value shall be known as Plantation. [L. 1914, ch. 598, sec. 1(b).]

c. Forest.—(Consolidated tracts of woodlots and plantations. For text, see IV. 8c.)

2. Minimum acreage that may be classified.

No tract of land containing less than three acres shall be classified unless such tract is to be consolidated with other tracts under the provisions of

¹ See Table of Acts, on p. 21.

PART IV—Contd.]

section thirteen [nine¹] of this act. [L. 1914, ch. 598, sec. 1.]

3. Application for classification.

[¶ 1.] Any owner of land suitable for classification as Woodlot or Plantation who desires to have it classified shall make application, in such form as the tax commissioner shall from time to time prescribe, to the clerk of the city or town in which the land is situated. **Encumbrances, etc.**—The application shall state whether or not the land is encumbered by mortgages, leases, attachments, or other valid liens, except rights of way; and shall state also whether other persons than the applicant have an interest or interests in the land. **Assent of parties having interest.**—In either case, the application shall be accompanied by the written assent to the classification of such mortgages, lessees, attaching creditors or lienors, or persons having an interest in the land, which assent shall be under seal and in such form as the tax commissioner shall from time to time prescribe. **Description of land.**—The application shall be accompanied by such description by metes and bounds as may be contained in the last conveyance of the land, or by two copies of a plat showing the location of the land by metes and bounds, and in either case shall contain a reference to the book and page of the record of said conveyance. If the land to be classified comprises a part of the land described in any conveyance, said application shall be accompanied by such a description by metes and bounds as will be sufficient to identify that part, or by two copies of a plat showing the location of the part by metes and bounds, and in either case shall give a reference to the book and page of the record of said conveyance. [L. 1914, ch. 598, sec. 2.]

[¶ 2.] **Penalties for concealing encumbrances, etc.**—Any applicant for the classification of land under this act who fraudulently fails to disclose all encumbrances thereon or interests therein then existing, shall be punished by a fine of not more than one thousand dollars or by imprisonment for not more than one year. [L. 1914, ch. 598, sec. 22.]

4. Notification to assessors.

The clerk of the city or town in which the land is situated shall forthwith notify the assessors of such city or town of the filing of the application. [L. 1914, ch. 598, sec. 2.]

5. Suitability of land, and valuations.

a. Determined by assessors.—The assessors shall forthwith determine whether the land is suitable for classification; and if they so determine, shall within thirty days make separate valuations of the land and

of the value of the trees growing thereon, which value shall be the fair cash value of the trees on the stump, hereinafter called stumpage value. The assessors shall make separate valuations of any buildings on the land. They may also require the forest warden of the city or town to give such assistance as they may deem necessary in making the aforesaid determinations and valuations.

b. Appeal as to suitability.—If the assessors shall determine that the land is not suitable for classification as aforesaid, they shall forthwith give notice thereof to the owner, who may appeal from such decision to the state forester. The state forester, after investigation and after hearing the persons interested, shall decide whether the land is suitable for classification, and shall notify the owner and the assessors of his decision. **Decision favorable.**—If he shall decide that the land is suitable for classification, the assessors shall, within thirty days thereafter, make the aforesaid valuations. [L. 1914, ch. 598, sec. 2.]

c. Appeal as to valuations.—Said assessors shall, within ten days after the completion of said valuations, send written notice thereof, in such form as the tax commissioner shall from time to time prescribe, to the owner of the land; and the valuations so determined shall be conclusive unless the owner, within ten days after receiving them, files notice of an appeal to the tax commissioner from any or all of the valuations so determined. In case of such appeal, the tax commissioner or his deputy, after investigation and after hearing the persons interested, shall make final determination of said valuation or valuations, and shall notify the owner and the assessors of such determination, which shall be conclusive. [L. 1914, ch. 598, sec. 3.]

d. Acceptance of valuations—Time limit and waiver thereof.—Upon the final determination of the aforesaid valuations, the owner, if he desires to complete the classification, shall, within ten days, notify the clerk of the city or town of his acceptance of such valuations; and such notification shall constitute a full acceptance of the conditions and requirements of this act. The clerk may, with the consent of the tax commissioner, receive and file the notification after the said time has elapsed. [L. 1914, ch. 598, sec. 4.]

6. Completion of classification.

a. Assessors notified.—Upon receipt of such notification¹ the clerk shall forthwith classify the land and shall notify the assessors of the city or town in which the land is situated; * * *

b. Certificate recorded in registry of deeds.—The clerk shall also cause to be recorded in the registry of deeds for the county in which the land is situated a certificate of the classification of the land, which certificate shall contain the name of the owner of the

¹ See Table of Acts, on p. 21.

¹ See IV, 5d.

PART IV—Contd.]

land, the date of classification, the designation of the land classified, and a copy of the description of the land, or of the plat, required by section two of this act.¹ **Fees.**—The clerk shall receive from the applicant a fee of two dollars for every such certificate of classification, and shall receive a fee of fifty cents for each subsequent copy thereof; and in addition the clerk shall receive the usual fee for recording said certificate in the registry of deeds, which fee shall be transmitted with the certificate to the register of deeds.

c. Conditions of act binding.—Upon the recording of the certificate, the land shall thereafter be subject to all the conditions and requirements of this act¹ unless it is withdrawn from classification; and said conditions and requirements shall be binding upon any owner thereof, his heirs and assigns, upon all persons who have assented to the classification, and upon all persons subsequently acquiring any interest in the land.

d. Taxation becomes effective.—* * * but if the notification from the owner [of acceptance of valuations] is not received on or before the first day of April in any year, the provisions of this act relating to taxation shall not take effect until the first day of April of the following year: *Provided*, That in the year nineteen hundred and fourteen said provisions relating to taxation shall take effect as of the first day of April, if the aforesaid notification from the owner is received on or before the first day of July. [L. 1914, ch. 598, sec. 4.]

7. Previously exempted lands classified as plantation.

Section six of Part I of chapter four hundred and ninety of the acts of the year nineteen hundred and nine² is hereby repealed, but this repeal shall not affect exemptions existing at the date of the passage of this act. Owners of land exempt from taxation under the provisions of said section may, at the end of the period provided by said section, classify such land as plantation under this act. When such land is thus classified as plantation, the assessors shall not be required to value the trees standing thereon, but shall make the other valuations required by section two of this act.¹ [L. 1914, ch. 598, sec. 26.]

8. Consolidation under single classification of "forest."

a. Application.—On and after the first day of April, nineteen hundred and nineteen, any owner of two or more adjoining tracts of land classified in any city or town as Woodlot or Plantation, and any owner

of more than one hundred acres of land so classified, whether the land consists of adjoining tracts or not, may apply for the consolidation of such tracts under a single classification. The application shall be in such form as the tax commissioner shall from time to time prescribe, and shall be filed with the clerk of the city or town in which said tracts are situated.

b. Classification procedure.—The clerk shall forthwith classify the tracts as a single tract, shall record the classification in the registry of deeds, as provided in section four of this act,¹ and shall receive therefor a fee, together with the fee required for such recording, as provided in said section four.

c. Designation.—He shall forthwith notify the assessors of the city or town of such consolidation, and the assessors shall, on or before the first day of the following April, consolidate the valuations and assessments of all taxes imposed by this act, which taxes shall, on and after the aforesaid first day of April, be levied and assessed in respect of the entire tract of land classified, and not in respect of its constituent tracts of Woodlot or Plantation. Such consolidated tract shall be known as Forest. [L. 1914, ch. 598, sec. 9.]

9. Sale not to prejudice classification and obligations thereunder.

No sale or other conveyance of classified land shall release the purchaser thereof, or other person acquiring an interest in such land, from any obligation or liability imposed by this act.¹ [L. 1914, ch. 598, sec. 10.]

10. Withdrawal from classification.

a. On condition of payment of accrued taxes, in full.—Land classified under this act may be withdrawn from classification by the owner at any time upon payment to the authorities of the city or town in which the land is situated of the amount of forest land tax and forest commutation tax which may be due for the current year and for all previous years, and upon payment of forest-product tax upon the stumpage value of the trees then standing upon such land, as though the said trees had then been cut.

b. [¶ 1.] Notice of, and valuations incidental thereto.—The owner shall give the assessors of the city or town in which the land is situated notice in writing of his desire to withdraw the land from classification. The assessors shall forthwith make a valuation of the trees then standing upon the land, and give notice of such valuation and of the amount of forest-product tax due thereon for such withdrawal; and may require the forest warden of the city or town to give such assistance as may be necessary.

[¶ 2.] Appeal from such valuations.—If the owner of the land is aggrieved by the valuation made by the

¹ See Table of Acts, on p. 21.

² See volume of Session Laws.

¹ See Table of Acts, on p. 21.

PART IV—Contd.]

assessors, he may, within ten days after such notice, appeal to the state forester, or make a written request to the assessors for an arbitration, which arbitration shall be in accordance with the provisions of subsection (b) of section eight of this act.¹

c. Certificate, and registration of.—Upon the payment of the forest-product tax thereon and of all other taxes due on account of the land, the land shall be withdrawn from classification. The clerk of the city or town shall forthwith record a certificate of such withdrawal in the registry of deeds for the county in which the land is situated. **Fees.**—The owner of the land shall pay to the clerk a fee of one dollar for every such certificate of withdrawal, and a fee of fifty cents for each subsequent copy thereof; and in addition, the usual fee for recording said certificate in said registry, which fee the clerk shall transmit to the register of deeds.

d. Liability for product tax assessed in excess of estimates.—In case of all trees cut on said land within three years of the date of such withdrawal a forest-product tax shall be assessed in accordance with the provisions of this act;² and if the amount of tax thus assessed in respect to the land shall exceed the amount of tax assessed and levied at the time of withdrawal, the owner shall be liable for the payment of such excess under the conditions and requirements of section eight of this act.¹ [L. 1914, ch. 598, sec. 12.]

11. Cancellation of classification.

If the owner, after notification from the state forester that the requirements of said regulations³ have not been complied with, fails to comply therewith within a reasonable time thereafter, the state forester, after a hearing, shall have the right to direct the clerk of the city or town to cancel the classification of the land. The clerk shall forthwith cancel the classification, notify the assessors thereof, and record a certificate of cancellation in the registry of deeds.

Owner liable for forest-product tax.—The assessors shall forthwith make a valuation of the trees standing upon the land, and assess a forest-product tax thereon, which shall forthwith be levied and shall be collected in accordance with the provisions of section eight of this act.¹ [L. 1914, ch. 598, sec. 20.]

EXEMPTIONS FROM GENERAL TAX LAWS.

12. Lands and corporations entitled to exemption.

a. Classified lands exempt—Exceptions, including buildings.—Land classified under this act shall be exempt from taxation except such as is imposed by

this act, but shall be liable to the same extent and in the same manner as other land for special assessments. Buildings situated upon such land shall be subject to taxation as real estate under the provisions of chapter four hundred and ninety of the acts of the year nineteen hundred and nine and acts in amendment thereof and in addition thereto.¹ [L. 1914, ch. 598, sec. 5.]

b. Other lands exempt.—Land which does not exceed in value ten dollars an acre, if well stocked with thrifty white-pine seedlings that have attained an average height of not less than fifteen inches, upon satisfactory proof of its condition by the owner to the assessors, shall be exempt from taxation for a period of ten years thereafter: *Provided*, That if any trees of commercial value, except such as are reasonably removed for the improvement of the white-pine growth, are cut or removed from the said land, the exemption herein provided for shall cease. [L. 1909, ch. 187, sec. 1.] **Exceptions.**—(See III, 8.)

c. Certain corporations exempt.—In the taxation of corporate franchises, under the provisions of sections forty to forty-three, inclusive, of Part III of chapter four hundred and ninety of the acts of the year nineteen hundred and nine, and acts in amendment thereof and in addition thereto,¹ corporations organized for the purpose of owning land classified under the provisions of this act² shall be exempt from taxation upon such proportion of their capital stock as is actually invested and employed in the business of forestry upon land classified under the provisions of this act. [L. 1914, ch. 598, sec. 25.]

FOREST-LAND TAX.

13. Assessment, collection, etc.

Land classified under the provisions of this act shall be subject to forest-land tax. Said tax shall be assessed, levied and collected in the manner prescribed in chapter four hundred and ninety of the acts of the year nineteen hundred and nine¹ for the taxation of real estate within the Commonwealth, upon its fair cash value exclusive of the value of all buildings and the value of all trees growing thereon: [**Appeals from assessment.**—] *Provided*, That owners of classified land, instead of prosecuting an appeal, as provided in sections seventy-six to eighty of Part I of the said chapter, as amended, may, at their option, within thirty days after receiving the notice provided for by section seventy-five of Part I of the said chapter, appeal to the tax commissioner. **Abatement.**—If the

¹ See volume of Session Laws.

² * * * corporations formed for the purpose of owning classified forest land under the provisions of the forest classification and taxation act [IV, 1-12a, c; 13-32] may be organized without limitation of the term of their duration. [L. 1909, ch. 437, sec. 7; * * *; L. 1914, ch. 598, sec. 24.]

¹ See Table of Acts, on p. 21.

² See "Forest Products Tax," p. 17.

³ See "Forestry Restrictions," p. 20.

PART IV—Contd.]

tax commissioner or his deputy, upon a hearing, finds that the land has been overvalued, he shall make a reasonable abatement and an order as to costs. [L. 1914, ch. 598, sec. 6.]

FOREST COMMUTATION TAX.

14. On woodlots classified prior to April 1, 1919.

[Preamble.] Land classified under this act as Woodlot shall be subject to forest-commutation tax, which shall be assessed and levied annually as of April first by each city and town in the following manner: [Preamble to sec. 7, ch. 598, L. 1914.]

a. Basis of the tax.—An account shall be opened by the assessors of each city or town for all lands classified as Woodlot on or before April first, nineteen hundred and nineteen, and not withdrawn, which account shall show the sum of the taxes assessed upon such lands, exclusive of buildings thereon, in the year nineteen hundred and thirteen. [L. 1914, ch. 598, sec. 7(a).]

b. The tax computed each year.—From the aforesaid sum there shall be deducted, in each year from nineteen hundred and fourteen to nineteen hundred and nineteen, inclusive, the total amount of forest-land tax assessed for that year in the city or town, and the remainder shall be the total amount of forest-commutation tax of the city or town for that year. [L. 1914, ch. 598, sec. 7(b).]

c. The tax apportioned.—The total amount of forest commutation tax thus determined for each year from nineteen hundred and fourteen to nineteen hundred and nineteen, inclusive, shall then be apportioned to the various tracts of woodlot, in proportion to the stumpage value of the trees growing thereon at the date of classification, as determined in accordance with section two of this act;¹ and the several amounts thus ascertained shall be the amounts of forest commutation tax for which said tracts shall respectively be liable for that year. [L. 1914, ch. 598, sec. 7 (c).]

d. The tax fixed after the year 1919.—Upon the completion of the assessments for the year nineteen hundred and nineteen the account provided for in subsection (a)¹ shall be closed; and each tract of woodlot classified on or before the first day of April of that year shall thereafter be liable for the same amount of forest commutation tax that was levied in the said year nineteen hundred and nineteen, except as provided in subsections (g), (h), (i), and (j) of this section.¹ [L. 1914, ch. 598, sec. 7 (d).]

15. On woodlots classified after April 1, 1919.

Upon every tract of land classified as woodlot in any city or town after April first, nineteen hundred

and nineteen, the annual amount of forest commutation tax shall be the amount of tax assessed and levied upon such tract, exclusive of the buildings thereon, in the last assessment and levy prior to the date of classification, less the amount of forest-land tax assessed and levied in the next assessment and levy subsequent to said date of classification. [L. 1914, ch. 598, sec. 7 (e).]

16. Collection of the tax.

Forest commutation tax shall be collected in the manner prescribed by Part II of chapter four hundred and ninety of the acts of the year nineteen hundred and nine for the taxation of real estate within the Commonwealth and acts in amendment thereof and in addition thereto.¹ [L. 1914, ch. 598, sec. 7 (f).]

17. Division of the tax under sale or conveyance of a part of a tract.

In case of the sale of any part of any tract of land, the owner of which is liable to the payment of forest commutation tax, the parties to such sale shall agree upon an equitable division of the aforesaid tax. A copy of this agreement signed by all of the parties to the conveyance shall forthwith be filed with the assessors of the city or town in which the land is situated, who shall accept the aforesaid division as the basis for the future assessment and levy of forest commutation tax, unless they find the division so unequal as to reduce the security of the city or town for the collection of any part of the forest commutation tax thereafter. **Liability of parties prior to acceptance of division by assessors.**—Until such division of tax shall have been accepted by the assessors, the parties to any such sale or conveyance, and their heirs and assigns, shall be jointly and severally liable for all forest commutation taxes thereafter assessed in respect of the entire tract of land. [L. 1914, ch. 598, sec. 11.]

18. Reduction in the tax.

a. When trees are destroyed before April 1, 1919.—In case of the destruction by fire or otherwise on or before April first, nineteen hundred and nineteen, of trees standing upon land classified as Woodlot, the owner of the land may apply to the assessors of the city or town for a reduction of forest commutation tax. **No reduction less than 10 per cent considered.**—Such application shall not be made except in respect of trees of a value equal to or in excess of 10 per cent of the stumpage value of the trees standing on the land at the time of classification. **Determination of reductions.**—The assessors shall determine what proportions of said stumpage value of the trees has been destroyed by fire or otherwise, and shall

¹ See Table of Acts, on p. 21.

¹ See volumes of Session Laws.

PART IV—Contd.]

make a proportionate reduction in the valuation of said trees in determining the amount of forest commutation tax which the land shall thereafter pay. The assessors may require the forest warden of the city or town to give such assistance as may be necessary in determining the proportion of stumpage value so destroyed. **Total tax correspondingly reduced.**—The assessors shall also deduct from the total amount of forest commutation tax thereafter levied in the city or town an amount of tax proportionate to any and all reductions in valuations made to landowners in accordance with the provisions of this subsection. **Appeal from the reductions.**—From the aforesaid determination of the assessors, the owners may appeal to the tax commissioner in the manner provided in section six of this act.¹ [L. 1914, ch. 598, sec. 7 (g).]

b. When trees are destroyed after April 1, 1919.—In case of the destruction by fire or otherwise, subsequent to April first, nineteen hundred and nineteen, of trees standing upon land classified as Woodlot¹ under this act, the owner of the land may apply to the assessors of the city or town for a reduction of forest commutation tax. **No reduction less than 10 per cent considered.**—Such application shall not be made except in respect of trees of a value equal to or in excess of 10 per cent of the stumpage value of the trees standing on the land at the time of classification. **Determinations of reductions.**—The assessors shall determine what amount and proportion of said stumpage value of the trees has been destroyed by fire or otherwise, and shall make a proportionate reduction in the forest commutation tax for which the owner shall be liable. The assessors may require the forest warden of the city or town to give such assistance as may be necessary in determining the proportion of stumpage value so destroyed. **Appeal from the reductions.**—From the determination of the assessors, the owner may appeal to the tax commissioner in the manner provided in section six of this act.² [L. 1914, ch. 598, sec. 7 (h).]

c. On account of forest product tax.—On and after April first, nineteen hundred and nineteen, any owner of land classified as Woodlot may, as hereinafter provided, apply to the assessors of the city or town for a reduction of the amount of forest commutation tax for which the owner is liable. **No reduction less than 10 per cent considered.**—Such application may be made only in respect to trees upon which forest product tax has been paid; and may not be made except in respect of trees of a stumpage value equal to or in excess of ten per cent of the stumpage value of the trees standing upon the land at the date of classi-

fication. **Reduction in tax.**—Upon receipt of such application, the assessors of the city or town shall reduce the forest commutation tax for which the owner is liable in any subsequent year, by a percentage equal to the percentage which the stumpage value of the trees bears to the stumpage value of the trees standing upon the land at the date of classification. [L. 1914, ch. 598, sec. 7 (i).]

19. The tax extinguished by reduction.

When the reductions in valuations made in accordance with subsections (g), (h), and (i)¹ shall equal the stumpage value of the trees determined to have been standing on the Woodlot at the date of classification, the woodlot shall no longer be liable for forest commutation tax [**when woodlot treated as plantation.**—] and shall thereafter be treated as if it had been classified as plantation. [L. 1914, ch. 598, sec.

FOREST-PRODUCT TAX.

20. Preliminary determination of taxable values.

[Preamble.] All land classified under this act shall be subject to forest-product tax, which shall be assessed, levied and collected in the following manner:— [Preamble to sec. 8, ch. 598, L. 1914.]

a. Under the terms of the law itself: Owner reports, in advance of each removal of any wood cut, the quantity and value to be removed.—Except as provided in subsection (e) of this section,¹ immediately after the cutting of trees and not less than 10 days before the removal of any wood from land classified under this act, the owner shall notify the assessors of such intended removal and shall report the amount and stumpage value of such wood. **Penalty for failure to report.**—Every such owner or his agent or representative who fails to comply with the foregoing requirement shall be liable to a fine of not less than ten nor more than one thousand dollars. **Assessors check such reports by independent determinations of quantity and value.**—The assessors shall have the right, after inspection, to make an independent determination of the amount of such wood or the stumpage value thereof, or both, and shall forthwith notify the owner thereof. The assessors may require the forest warden of the city or town to give such assistance as may be necessary. **Owner may appeal or request arbitration of assessors' valuation.**—Such determination shall be final and conclusive unless the owner shall forthwith file with the assessors either a notice of an appeal to the state forester or a written request for an arbitration. Such appeal or arbitration may be had as to the amount or stumpage value of wood, or both. **State forester**

¹ IV, 1a.

² See Table of Acts, on p. 21.

¹ See Table of Acts, on p. 21.

PART IV—Contd.]

makes final determination on appeals—Costs.—

Upon such appeal the state forester or his assistant shall, after inspection, make final determination thereof and an order as to costs. **Arbitrators' findings final under arbitration—Costs.**—If arbitration be requested, the arbitration shall be by three disinterested persons, one to be chosen by the owner, one by the assessors, and the third by the agreement of the two thus chosen; and the decision of the arbitrators shall be final and conclusive. The fees and expenses of the arbitrators shall be paid by the city or town, and one-half the amount thereof shall be assessed upon the land and included in the next warrant committed by the assessors to the collector of taxes for the collection of forest-product tax.

b. Under regulations prescribed by the tax commissioner.—Under such regulations as the tax commissioner may prescribe, owners of land may, with the written consent of the tax commissioner, be exempted from the requirements of this subsection; and the aforesaid regulations shall govern the determination of amounts and stumpage values of wood for the assessment and levy of forest-product tax. [L. 1914, ch. 598, sec. 8(b).]

21. Final determination of assessment.

a. Owner reports annually amount and value of wood cut, and of other products sold from the land.—Except as provided in subsection (e) of this section,¹ every owner of land classified under this act shall, on or before the first day of May in each year, report to the assessors of the city or town in which the land is situated, under oath, in such form as the tax commissioner shall from time to time prescribe, the gross amount and stumpage value of all wood cut from the land during the twelve months preceding the first day of April, as well as the gross amount of all other products of the land and such other income derived from the land as does not constitute an element determining the value of the land for the purpose of assessing forest land tax. **Values defined.**—In the case of wood, the aforesaid value shall be the stumpage value, and in other cases it shall be the fair cash value. [L. 1914, ch. 598, sec. 8(a).]

b. Assessors revise owner's report, and notify owner of results.—They [the assessors] shall receive as true the reports required in subsection (a)¹ of this section except as such reports may be revised in accordance with the provisions of subsection (b).¹ but, upon information, may add thereto the value of any products not reported, and, upon information, may revise the amount and valuation of products other than wood and of the other income derived from classified land. Notification of all assessments shall

be sent to all taxable persons not later than the first day of September in each year, and * * *

c. Owner may apply for abatement of assessments on other than timber products.—* * * taxable persons aggrieved by such assessments, other than assessments of wood, may apply for an abatement thereof in the manner provided by sections seventy-two to eighty-two, inclusive, of Part I of chapter four hundred and ninety of the acts of the year nineteen hundred and nine and acts in amendment thereof and in addition thereto.¹ [L. 1914, ch. 598, sec. 8(d).]

22. The tax assessed and levied.

a. Under ordinary circumstances.—Except as provided in subsection (e)¹ of this section, the assessors of each city or town shall annually, between the first day of April and the last day of July, assess and levy a forest-product tax upon the persons or corporations owning classified land upon the first day of April in such year. [L. 1914, ch. 598, sec. 8 (d).]

b. When classification has been canceled.—(For text, see IV, 11.)

23. Rates of the tax.

Except as provided in subsection (e)² of this section, forest-product tax shall annually be assessed and levied upon the gross value of all wood, other products and other income ascertained as provided in subsections (a), (b), and (d) of this section,² at the following rates:—For wood cut or other products or income derived from the land prior to the first day of April, nineteen hundred and nineteen, the tax thereon shall be one per cent; from said first day of April, nineteen hundred and nineteen, to the thirty-first day of March, nineteen hundred and twenty-four, inclusive, two per cent; from the first day of April, nineteen hundred and twenty-four, to the thirty-first day of March, nineteen hundred and twenty-nine, inclusive, three cent; from the first day of April, nineteen hundred and twenty-nine, to the thirty-first day of March, nineteen hundred and thirty-four, inclusive, four per cent; from the first day of April, nineteen hundred and thirty-four, to the thirty-first day of March, nineteen hundred and thirty-nine, inclusive, five per cent; and on and after the first day of April, nineteen hundred and thirty-nine, six per cent. [L. 1914, ch. 598, sec. 8 (c).]

24. Exemption from the tax. (Removal of wood for personal use, etc.)

Any owner, other than a corporation, of classified lands may remove from such lands annually an amount of wood not exceeding twenty-five dollars in stumpage value, without making the reports, giving the notifications, or being liable for the tax required

¹ See Table of Acts, on p. 21.

¹ See volumes of Session Laws.

² See Table of Acts, on p. 21.

PART IV—Contd.]

in subsections (a), (b), (c), and (d) of this section:¹ *Provided*, That the wood is for his personal use or for the use of his tenant. Such wood may subsequently be sold upon making the aforesaid reports and paying forest-product tax thereon. [L. 1914, ch. 598, sec. 8 (e).]

25. The payment of the tax is secured by.

a. A lien on the land, etc.—Forest-product tax shall be a lien upon the land in respect of the product or income from which it was assessed, and shall be collected in the manner prescribed in said chapter four hundred and ninety: * * *

b. [¶ 1.] A cash deposit or bond.—* * * *Provided*, That if the assessors of the city or town, to insure the collection of said tax, deem it necessary, they may require of the owner either a cash deposit of the amount of forest-product tax as estimated by the assessors, or, at his option, a bond with good and sufficient sureties conditioned upon the payment of the tax when levied. When such demand is made, the wood in respect of which forest-product tax is payable shall not be removed from the land until the owner has complied with said demand, and any person who shall so remove said wood shall be liable to a fine of not more than five hundred dollars or to imprisonment for not more than sixty days, or to both such fine and imprisonment. **In default of deposit or bond, the lien is directly upon the wood or other product, so long as it is held by owner, or by a receiver with knowledge of such default.**—Forest-product tax shall constitute a lien upon the wood or other product in respect of which it was assessed for so long as the wood or other product is in the possession of the owner of the land from which it was produced, or of a person taking the same with knowledge that the assessors have required security for the tax and that such security has not been given; and any person taking said wood with such knowledge shall be liable for the amount of the tax. [L. 1914, ch. 598, sec. 8 (f).]

[¶ 2.] **Also in cases of sale or other conveyance of the classified land.**—Not less than ten days before the sale or conveyance of classified land upon which forest-product tax has accrued or has been assessed, the owner of the land shall notify the assessors of the city or town in which the land is situated of the contemplated transfer, and the assessors may, if they deem it necessary to insure the collection of the tax, require of the owner either a cash deposit of the amount of forest-product tax estimated to have accrued or actually assessed, or, at his option, a bond with good and sufficient sureties conditions upon the payment of the tax. [L. 1914, ch. 598, sec. 10.]

¹ See Table of Acts, on p. 21.

26. Portion of the tax paid to the State.

In determining the basis for the apportionment of state and county taxes subsequent to the passage of this act, the tax commissioner shall not include in the valuation of property subject to taxation in any city or town, the valuation of trees standing upon land classified under this act. Of the whole amount of forest-product tax levied and assessed in any city or town, ten per cent shall be for the use of the Commonwealth, and the treasurer of each city or town shall, on or before the fifteenth day of November in each year, pay to the treasurer and receiver general of the Commonwealth the said proportion of forest-product tax. [L. 1914, ch. 598, sec. 15.]

GENERAL DUTIES OF OFFICERS.

27. Tax commissioner and assessors.¹

a. Tax commissioner instructs assessors, prescribes forms, and publishes data.—The tax commissioner shall from time to time prepare instructions which shall be followed by the assessors of the cities and towns in the assessment and levy of the taxes authorized by this act,² and shall prescribe such forms and procedure as he may deem necessary for the administration of said taxes. He shall compile and cause to be printed annually in the aggregate returns required by section sixty-two of Part I of chapter four hundred and ninety of the acts of the year nineteen hundred and nine the information furnished by the assessors of the various cities and towns in accordance with the provisions of section thirteen of this act.²

b. Procurement of statements from owners of lands.—He may also call upon individuals, firms or corporations owning land classified under this act for a statement of the amount and value of the wood or other products and income derived from such land, and may examine the books, accounts and papers of such individuals, firms and corporations so far as may be necessary for the verification of the said statement. [L. 1914, ch. 598, sec. 14.]

c. Annual reports by assessors.—The assessors of each city and town shall annually report to the tax commissioner, in such form as he shall from time to time prescribe, the following information:—

The amount of land classified in accordance with the provisions of this act [a].

The valuation of said land for the assessment and levy of forest-land tax [b].

The amount of forest-land tax levied and assessed [c].

¹ In addition to these general, supervisory duties of the tax commissioner and assessors, they both have certain specific duties connected with the classification and taxation of forest lands. (See IV, 5, *et seq.*)

² See Table of Acts, on p. 21.

PART IV—Contd.]

The amount of forest-commutation tax levied and assessed [d].

The amount and valuation of wood and the value of other forest products and income upon which forest-product tax is levied and assessed [e].

The amount of the forest-product tax levied and assessed [f]. [L. 1914, ch. 598, sec. 13.]

28. State forester and forest wardens.

NOTE.—a. State forester.—The state forester takes action on appeals from decisions as to suitability of lands for classification (IV, 5b), and from estimates and valuations for forest-product tax (IV, 20a; 10b, par. 2). He may also enforce cancellation of classification of lands (IV, 11).

b. [¶ 1.] Forest wardens.—Forest wardens assist in classification of lands (IV, 5a) and in determining commutation-tax valuations (IV, 18a, b) and forest-product tax valuations (IV, 20a; 10b, par. 1).

[¶ 2.] Compensation.—For services rendered under the provisions of sections two,¹ seven,¹ eight,¹ and twelve,¹ the forest warden of a city or town shall receive from the city or town the compensation provided by section twenty-three of chapter thirty-two of the Revised Laws.¹ [L. 1914, ch. 598, sec. 21.]

FORESTRY RESTRICTIONS.

29. Seeding or planting, in the absence of natural restocking, required.

a. On areas devoid of tree growth at time of classification—Time limit—Extension of time.—Owners of classified land shall, within three years after the date of classification, seed or plant any parts of such tracts that are suitable for seeding or planting and have not been naturally restocked: *Provided*, That with the written approval of the state forester the time for seeding or planting may be extended. The state forester shall from time to time make regulations to insure such seeding or planting, which regulations shall permit any approved forestry methods and shall not require the expenditure of more than ten dollars per acre. [L. 1914, ch. 598, sec. 17.]

b. On areas subsequently cleared.—Whenever any area of classified land equal to or in excess of three acres in extent is cleared of trees, the owner thereof shall either leave a suitable number of trees to provide for the reseedling of the tract; or shall, unless the land is naturally restocked within two years, reseed or plant the land in accordance with the afore-

said regulations.¹ If the owner shall elect to leave seed trees, and the land is not naturally restocked therefrom within a period of three years thereafter, the owner shall reseed or plant the land or parts thereof, in accordance with the aforesaid regulations of the state forester.¹ In either of the above cases the state forester may extend the time for reseeding or planting. [L. 1914, ch. 598, sec. 18.]

30. Slash disposal required after cutting.

When trees are cut from any classified land, the owner of the land shall make such disposition of the slash as may be required by such regulations as the state forester shall from time to time prescribe: *Provided*, That such regulations shall permit of any approved forestry methods. [L. 1914, ch. 598, sec. 19.]

31. Regulations by State forester concerning seeding, planting, and slash disposal.

a. Issued.—The state forester shall from time to time issue such regulations as are required by sections seventeen and nineteen of this act,² and shall furnish copies thereof free of charge to the clerks, assessors and forest wardens of the cities and towns of the Commonwealth and to such other persons as may apply therefor. [L. 1914, ch. 598, sec. 16.]

b. Carried out by State forester in default of owner doing so—Owner liable for expenses.—If any owner of classified land fails to comply with the regulations of the state forester as to the seeding and planting of the land or disposal of slash required under sections seventeen to nineteen, inclusive,² the state forester may cause the land to be thus seeded or planted or such slash to be disposed of, and the owner of the land shall be liable to the Commonwealth for the expense thereof: *Provided*, That such planting shall not exceed in cost ten dollars per acre. [L. 1914, ch. 598, sec. 20.]

c. Penalty for noncompliance therewith is cancellation of classification.—(For text, see IV. 11.)

GENERAL PENALTY UNDER ACT.

32. Fine for violation of requirements.

Any person violating any requirement of this act² for which no specific penalty is provided shall be punished by a fine of not more than one hundred dollars. [L. 1914, ch. 598, sec. 23.]

¹ See Table of Acts, on p. 21.

¹ See subsection a of this section.

² See Table of Acts on p. 21.

TABLE OF ACTS.

Statutory references.	Equivalent references ¹ in this compilation. (Serial 1.)	Statutory references.	Equivalent references ¹ in this compilation. (Serial 1.)
<i>Code.</i>		<i>Session Laws—Continued.</i>	
Rev. Laws, 1902, ch. 25, sec. 17	II, 16.	Laws 1910, ch. 398 sec. 2	II, 14 (§2).
ch. 28, sec. 23	III, 9 (§1); 12a (§1); 10a; 9 (§2).	ch. 478	II, 22.
24	III, 9 (footnote).	Laws 1911, ch. 244, sec. 3	II, 20e (§2); 19b.
25	III, 11a, b.	ch. 722, sec. 1	II, 1 (§1).
26	III, 12b.	2	II, 1 (§2).
27	III, 10b.	3	II, 11.
28	III, 12a (§2).	Laws 1912, ch. 419, sec. 1	II, 23c.
29	III, 12c (§1).	2	II, 23b (§1).
ch. 32, sec. 16	II, 2; 4a.	3	II, 20a, b (§1), d (§1), c.
19	II, 6b.	4	II, 20d (§2).
20	II, 9 (§1).	ch. 577, sec. 1	I, 3c (§1).
21	II, 9 (§2).	Laws 1913, ch. 564, sec. 2	III, 11a, b.
22	II, 17 (footnote 3).	3	III, 12b.
23	II, 3a.	4	III, 10b.
24	II, 19a.	5	III, 12c (§1).
25	II, 17.	6	III, 12c (§2).
ch. 208, sec. 5	II, 23a.	ch. 600, sec. 1	II, 2; 4a.
7	II, 23c.	Laws 1914, ch. 101, sec. 1	II, 33.
8	II, 23b (§1).	2	II, 34.
9	II, 23b (§2).	3	II, 35.
124	II, 21.	ch. 262, sec. 1	II, 14 (§1).
<i>Session Laws.</i>		ch. 598, sec. 1	IV, 1 (Preamble), a, b; 2.
Laws 1904, ch. 409, sec. 1	I, 1 (§1); 2; 9; 1 (§2).	2	IV, 3 (§1); 4; 5a, b.
2	I, 3 (Preamble), a (§1), d; 10; 3b, a (§2).	3	IV, 5c.
3	I, 3c (§1).	4	IV, 5d; 6a, d, b, c.
4	I, 4.	5	IV, 12a.
5	I, 7.	6	IV, 13.
6	I, 6.	7 Preamble.	IV, 14 (Preamble).
Laws 1905, ch. 211, sec. 1	I, 7.	Subsec. (a)	IV, 14a.
Laws 1906, ch. 463, p. II, sec. 247	II, 30a; 31.	(b)	IV, 14b.
Laws 1907, ch. 299.	II, 10.	(c)	IV, 14c.
ch. 431, sec. 1	II, 26a, b, c, d.	(d)	IV, 14d.
2	II, 27.	(e)	IV, 15.
3	II, 32a.	(f)	IV, 16.
4	II, 32b.	(g)	IV, 18a.
5	II, 28.	(h)	IV, 18b.
6	II, 29.	(i)	IV, 18c.
ch. 473, sec. 2	I, 6.	(j)	IV, 19.
ch. 475, sec. 2	II, 6a; 7; I, 11; II, 8; 4b.	8 Preamble.	IV, 20 (Preamble).
3	II, 9 (§1).	Subsec. (a)	IV, 21a.
4	II, 3b.	(b)	IV, 20a, b.
5	II, 5.	(c)	IV, 23.
6	II, 6c.	(d)	IV, 22a; 21b, c.
7	II, 23d.	(e)	IV, 24.
8	II, 15.	(f)	IV, 25a, b (§1).
Laws 1908, ch. 209, sec. 1	II, 20a, b (§1), d (§1), c.	9	IV, 8a, b, c.
2	II, 20b (§2).	10	IV, 9; 25b (§2).
3	II, 20e (§1).	11	IV, 17.
4	II, 20d (§2).	12	IV, 10a, b (§1, 2), c, d.
5	II, 20e (§2); 19b.	13	IV, 27c.
ch. 478, sec. 1	III, 5a.	14	IV, 27a, b.
2	III, 6a.	15	IV, 26.
3	III, 5b; 6b.	16	IV, 31a.
4	III, 7a (§1).	17	IV, 29a.
5	III, 7b.	18	IV, 29b.
6	III, 8.	19	IV, 30.
7	I, 3c (§2).	20	IV, 31b; 11.
8	III, 7a (§2).	21	IV, 28b (§2).
Laws 1909, ch. 187, sec. 1	IV, 12b.	22	IV, 3 (§2).
ch. 214, sec. 1	III, 5a.	23	IV, 32.
ch. 263, sec. 1	I, 1 (§1); 2; 9; 1 (§2).	24	IV, 12c (footnote 2).
ch. 394, sec. 1	II, 30b (§1).	25	IV, 12c.
2	II, 30b (§2).	26	IV, 7.
ch. 422, sec. 1	II, 25 (§1).	27	IV, 1 (footnote).
2	II, 25 (§3).	ch. 720, sec. 1	III, 1a, c.
3	II, 25 (§2).	2	III, 1d.
ch. 437, sec. 7	IV, 12c (footnote 2).	3	III, 2a, c.
Laws 1910, ch. 153, sec. 1	I, 5.	4	III, 2b.
ch. 398, sec. 1	II, 14 (§1).	5	III, 4.
		6	III, 3a, b; 1b.
		Laws 1915, ch. 162, sec. 1	III, 9 (§1); 12a (§1); 10a; 9 (§2).

¹ References are given in the order in which the subject matter occurs in the original text. In reconstructing the text of any act herein compiled, bracketed matter found introducing a section or paragraph should be ignored, since the material has already been presented elsewhere in its proper relation to the original text of the act being reconstructed. (See above, L. 1906, ch. 463, p. II, sec. 247.)

